

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1<sup>st</sup> of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

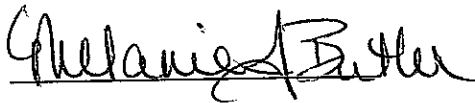
Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

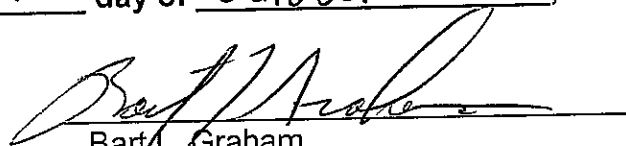
- 560-2-7-.01, entitled "Facility Tours."
- 560-2-7-.02, entitled "Additional Reports, Markings, Stamps Prohibited; Authority of Commissioner."
- 560-2-7-.03, entitled "Regulatory Agencies; Business Relations Prohibited; Conflicts of Interest."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-4, 3-5-38, 3-5-82, and 3-5-84.

Sworn to and subscribed before me this 1<sup>st</sup> day of October, 2010.




(Signature of Notary Public)  
(Notary Public Seal)



Bart L. Graham  
Commissioner  
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia  
My Commission Expires Nov. 19, 2012



**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.01 Facility Tours – Malt Beverages.**

(1) During an Educational or Promotional Tour a "Free Tasting" may be conducted by the licensed brewery and the following amounts of Alcoholic Beverage which is brewed at the licensed facility may be provided.

(a) During or after completion of a one (1) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than a total of twenty-four ounces (24 oz.) of Malt Beverage or beer from a licensed facility;

(b) During or after completion of a two (2) hour Educational or Promotional Tour in compliance with this regulation an attendee may receive no more than thirty-two ounces of (32 oz.) of Malt Beverage or beer from a licensed facility.

(2) All Malt Beverages or beer provided for at the Tasting shall be served by a state licensed representative of the brewery or winery.

(3) No Malt Beverages or beer may be served during or after a Tour if:

(a) A brewery charges a fee for providing an Educational or Promotional Tour; or

(b) The Tour of the facility is conducted on Sunday pursuant to 560-2-2-.29.

(4) The licensed facility may elect to provide non-alcoholic food or beverages at no charge, either directly or indirectly, to the attendees.

(5) The attendees may, if permitted by the licensed facility, bring non-alcoholic food or beverages to the licensed facility solely for use during or following the Tour, or as part of any Tasting at the licensed facility.

(6) A licensed brewery shall not engage in retail package or retail consumption sales on Premises, directly or indirectly, of Alcoholic Beverages at any time unless specifically exempt by regulation or the Act.

(7) No person who is a participant in a Tour may bring Alcoholic Beverages to the licensed facility under any circumstances.

(8) Souvenirs offered for sale by a brewery may be used in Tastings sponsored by the brewery.

(a) The brewery shall disclose, in writing by posted signs, or distributed notices given to the Tour participant(s), that there are no requirements to purchase the souvenir container to participate in the Tour or Tasting;

(b) The souvenir container may be used in subsequent Tours of the brewery.

Authority: O.C.G.A. §§ 3-2-2, 3-5-38.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.02 Additional Reports; Authority of  
Commissioner - Malt Beverages.**

(1) No other reports may be required of a Wholesaler except reports as provided for in these regulations.

(2) The Commissioner shall enforce the provisions of these Regulations pursuant to Georgia Law, and shall:

(a) Examine all reports submitted by licensed wholesale beer dealers;

(b) Compare the total transactions by the Wholesaler as reported on form ATT-123 with the sum of all reports submitted to municipalities and counties on form ATT-122 to ensure that all municipalities and/or counties are receiving the proper tax specified;

(c) Ensure that thorough, complete, and continuing audits are conducted by auditors of the Department to verify that all local beer taxes are collected and remitted to the proper local taxing jurisdiction;

1. Such audits shall also verify that all applicable state taxes have been paid.

2. Any discrepancy discovered during the audit shall immediately be investigated and the taxing jurisdiction concerned shall be promptly notified of such findings.

Authority: O.C.G.A. §§ 3-2-2, 3-5-82, 3-5-84.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7  
MALT BEVERAGES**

**560-2-7-.03 Regulatory Agencies; Business Relations Prohibited; Conflicts of Interest – Malt Beverages.**

(1) No person licensed to sell Malt Beverages in Georgia shall enter into any agreement, or participate in any scheme or device with the governing authority or regulatory agency of any municipality or county, which results in such municipality or county receiving less than the total sum of Malt Beverage taxes due it as required by law.

(2) No Licensee shall permit any municipality, county or other regulatory agency to hold any pecuniary interest in such Licensee's business nor shall any Licensee pay any governing authority rent or remuneration for its business premises above the fair market value of such premises.

(a) No Licensee shall pay any governing authority a percentage of sales or profits as a license fee or charge, or as rent for its business premises, for the purposes of evading the provisions of the Uniform Local Beer Tax.

(3) No Licensee shall employ or compensate any agent or employee of any municipality, county or other governing authority in any manner whereby such compensation or payment of employment is based upon or related to the volume of Malt Beverages sold.

(4) No Licensee shall accept from any municipality, county, regulatory agency or any other governing authority any rebate of any excise taxes imposed on Malt Beverages by such governing authority.

(5) No person licensed to sell Malt Beverages by the package for carryout purposes shall sell the Alcoholic Beverages at a price less than such Licensee pays for such Malt Beverages.

(a) A retail Licensee shall not pay less than the Wholesaler's price as published on its price list, plus the local excise tax imposed.

(6) Violation of this Regulation by any Licensee shall be cause for revocation or cancellation by the Commissioner of any wholesale or Retailer's license.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-2-4.